



POA - 1

Rev. 12/02

SF 49357

## INDIANA DEPARTMENT OF REVENUE

## POWER OF ATTORNEY

(Instructions on Back)

<b>1) Taxpayer(s) Name(s)</b>	<b>2) Indiana Taxpayer Identification Number</b>
DBA Name(s)	
Address	Employer Identification Number
City	
State	Social Security Number
Zip Code	
Telephone # ( )	Spouse's Social Security Number

**3) Hereby appoint(s) the following : (If Firm or Corp, give Representative(s) Name)**

Firm/Corp/Individual Name	FID, TID, PTIN or SSN
Address	Representative(s)
City State Zip Code	
Telephone # ( )	
Firm/Corp/Individual Name	Representative(s)
Address	
City State Zip Code	
Telephone # ( )	

<b>4)</b>	Type of Tax	Year(s) / Period(s)

**5) Said attorney(s) -in-fact shall (subject to revocation) have authority to receive confidential information and full power to perform on behalf of the undersigned all acts incidental to such representation:**

If signed by the Corporate Officer, Partners, or Fiduciary on behalf of the taxpayer, I certify that I have authority to execute this Power of Attorney on behalf of the taxpayer.

Signature 

Date

Title

Telephone # ( )

**6) Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Year**

My Commission Expires

Notary Public

County

# Instructions for Form POA-1

Pursuant to 45 IAC 15-3-4, a properly executed Power of Attorney must contain all of the following information.

1. The taxpayer's name, DBA Name, address and telephone number.
2.
  - a. The taxpayer identification number (TID) is an Indiana Department of Revenue generated number. Each entity has its own TID number, separate from the Corporation FID number; each location has a unique TID number.
  - b. Employer Identification Number (EIN) is a number given by the Internal Revenue Service.
  - c. Individual taxpayers should use their social security numbers until they are issued a TID number by the Department.
3. The name, Federal Identification number (FID), Taxpayer Identification Number (TID), Practitioner Tax Identification Number (PTIN) or Social Security Number (SSN), address, and telephone number of the taxpayer's representative. An individual(s) must be named as the representative; a firm or corporation cannot be named as the representative.
4. The type(s) of the tax involved and the respective tax years must be expressly stated.
5. The Power of Attorney must be signed by the taxpayer or an individual authorized to execute the Power of Attorney.
6. The Power of Attorney must be notarized if the representative is NOT a public accountant, a certified public accountant, or a licensed attorney.

## Important Information

The original Power of Attorney is required; **copies are not acceptable.**

A separate Power of Attorney must be filed for each TID number, or an attachment must accompany a Power of Attorney listing the locations to be represented.

An invalid Power of Attorney will invalidate any documents associated with this Power of Attorney.